

APPENDIX C

1997 – 1999

PROTOTYPE CONTRACT SUPPLEMENT

B. **OVERVIEW**

The two-year Prototype is mandated by Education code Section 8451. This Legislation required the California Department of Education (CDE) to test recommendations made in the CDE document titled "Revisions to the Current contracting System for Child Care and Development Programs", (February 1996).

Some of the areas that were tested during the term of this Prototype include: the consolidation of program types, revision to enrollment and attendance accounting and reporting, redefinition of "Start-up" costs, creation of a two year contract period, revisions to the annual audit (private agencies only), revision to administrative costs for alternative payment agencies, an evaluation of the center-based rate structure and other alternatives to the existing system.

C. **PROTOTYPE ACTIVITIES:**

The following is a summary of those activities that were implemented and their impact on Prototype participants:

Simplify Attendance Accounting Requirements for Direct Service Contracts

Center-based Prototype agencies have been divided into groups, one reporting as usual and the other using an alternate attendance percentage system. Within the latter group, two sub-groups were formed, Model Two and Model Three. Model Two is testing an enrollment and attendance system that will track a child without regard to whether an absence is excused or unexcused. "Flex" percentages on attendance have been developed and are applied to an agency's actual attendance by age group to determine service earnings. Model Three, as well, will not track excused and unexcused absences, but for statistical purposes days of attendance must be reported. Service earnings for Model Three will be based on adjusted days of enrollment only.

All participants have had their center-based contracts amended to reflect a two year term, therefore, it will be necessary to report **cumulative** days of enrollment and attendance (beginning July 1, 1997), as well as cumulative revenue and expenditures on the appropriate FASD/CD report form.

Revised attendance guidelines

The changes that we have made to the attendance accounting system have allowed contractors to maximize attendance levels and ensure prompt disenrollment of families that do not meet the agency guidelines to ensure that slots are available for those in need. Although the CDE has allowed contractors to develop their own guidelines that define limits on the length of time and numbers of absences that are allowed before a family is disenrolled from the program, the CDE must ensure that there are adequate provisions in place to guarantee that available slots are fully utilized. Each agency must submit a copy of the revised guidelines used in their parent handbook to the CDE for review.

Conform State Audit Requirements to Federal Law

New federal rules require an audit only if federal funds received are greater than \$300,000 annually. It was the intent of the CDE, through the Prototype, to raise the state audit threshold to \$300,000 to conform to federal standards. The Department of Finance, however, had a concern that raising the audit threshold for state-funded contracts could reduce the ability of the CDE to detect and correct problems that audits typically identify. In order to continue to provide fiscal oversight of all CDE child care and development contractors, non-LEA participants are required to follow the audit requirement as outlined on the attached matrix (Attachment A).

MATRIX OF AUDIT REQUIREMENTS FOR PROTOTYPE PARTICIPANTS

ANNUAL AMT.	State only <\$25,000	State only > \$25,000	Federal only <\$300,000	Federal only > \$300,000	State <\$25,000 and Fed <\$300,000	State >\$25,000 and Fed <\$300,000	State <\$25,000 and Fed >\$300,000	State >\$25,000 and Fed > \$300,000
First Year 1997 – 98 (or 1998-99)	N/A	IRS Form 990*	IRS Form 990*	Organization Wide Audit (OWA)	IRS Form 990*	IRS Form 990*	OWA	OWA

Second Year 1998-99 (or 1999-2000)	2 Year Contractor Audit	2 year Contractor Audit	2 Year Contractor Audit **	OWA	2 Year Contractor Audit **	2 Year Contractor Audit **	OWA	OWA
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* For-Profit agencies are to submit to CDE;s Office of External Audits the IRS form that is used in lieu of IRS Form 990.

** Audits on Federal funds <\$300,000 are not reimbursable through the Federal Contract, but will be reimbursed from another CDE fund source.

Federal contracts that expire on June 30, 1998, are subject to the following audit requirements:

>\$300,000 – 1 year Contractor Audits
<\$300,000 – OWA

C. PROTOTYPE ACTIVITIES

Issue Two-Year Service Contracts/Agreements

Issuance of a two-year contract should enhance the agency's ability to accurately forecast short-range and long-range business plans, as well as to efficiently budget for their program needs. In addition, this allows contractors to carry over funds from the first year of the contract term of the second year thus permitting more local flexibility in controlling expenditures. Conversely, this allows contractors to apply funds received from the state in the second year of the contract to reimburse first-year expenditures, provided another cash source is available to fund the first years expenses.

LEA Prototype contractors Paid by the Principal Apportionment

All CDE child care and development programs operated by an LEA are paid through the principal Apportionment Unit in the Finance Administrative Services Division (FASD). Monthly apportionments are issued to the agency's county treasurer by the 25th of each month through the existing revenue limit process.

The State 3 Alternative payment programs (FAPX or F3AP) are included in the Principal Apportionment process for fiscal year 1998-99.

At the end of the two-year term, FASD will "Close" these agreements based on the June 1999 report form, and any amount not earned by the agency (or any amount not reservable) will be calculated and the MRA for the First Principal Apportionment in February 2000 will be reduced by the unearned amount. If the decision is made to return to the contract process and make payments through the Child Development Fiscal Services payment process then any unearned funds will be billed based on the Agency's 1999 report.

Grants Instead of Contracts for One-time Expenditures

One-time only, non-service agreements are issued as grants instead of contracts to Prototype participants. These include, but are not limited to, Health and Safety Training, Renovation and Repair, Consortia Program Quality and funds for the Child Care Initiative Project. This process has allowed the CDE to expedite the allocation of funds by sending out an award letter to the contractor, which under most circumstances does not require the approval of an agency's board of directors.

All agencies receiving these grant funds are required to complete and submit the necessary expenditure reports by the 20th of the month following the end of the grant period. The required reports were included with each acceptance letter. Failure to return the report to the EFD will result in a billing for the full amount of the grant. Any funds unexpended or expended for purposes other than those outlined in the terms and conditions outlined in the grant award letter will result in a billing.

C. PROTOTYPE ACTIVITIES

Elimination of MDO Requirement as a Contract Term

Minimum days of operation (MDO) are no longer included as contract term for Prototype agencies, however, the funding terms and conditions will indicate that 246 is the MDO for a full-year program and 175 days for a school-year operation. Contract earnings will no longer be adjusted for failure to operate at least 98 percent of the MDO, but the Child Development Division (CDD) will monitor the days of operation as a program quality issue. The amendment that extends the contract for the second year deletes the reference to an MDO requirement.

Redefinition of “Start-Up” Cost

Terminology has been changed from “start-up costs” to “service level exemption” to clarify that in the first year of the contract the agency would be released from the service requirement and allowed to apply up to 15 percent of the new or expended contract amount toward one-time start-up expenditures. Based on the decisions made by the Prototype participants, CDE will develop recommendations to revise ED Code to include greater flexibility in the types of expenditures that can be claimed as a service level exemption, as well as include provisions to address alternative payment programs and Program Implementation Awards (PIA).

Delete Comparability Calculations for Commingled Programs

Under the present system, costs are prorated between or among contracts, and/or funding source, by the average cost per child for reimbursement purposes. Non-subsidized families are currently required to pay a rate equal to the amount the State pays for subsidized children, which includes the costs of meeting contracting requirements. It was the intent of the CDE to test the discontinuance of the proration of costs based on the percentage of subsidized and non-subsidized children served in a commingled setting. However, in their official notification letter giving approval for the implementation of Prototype, the Department of Finance did not concur with CDE’s recommendation to test this issue.

The prototype contract person at FASD is Fiscal analyst, Deborah Lindley, at (916) 324-6611.

D. **TERM OF PROTOTYPE CONTRACTS**

1997/98 – 1998/99 PROTOTYPE

PROGRAM PREFIX	START DATE	END DATE	TERM	
FCTR	07/01/97	06/30/99	24 mos.	All Prototype Participants
GAPP	07/01/97	06/30/99	24 mos.	
GCAL	01/01/98	06/30/99	18 mos.	
GCAM	07/01/97	06/30/99	24 mos.	
GCTR	07/01/97	06/30/99	24 mos.	
GFCC	07/01/97	06/30/99	24 mos.	
GFRR	07/01/97	06/30/99	24 mos.	
GHUD	07/01/97	06/30/99	24 mos.	
GLTK	07/01/97	06/30/99	24 mos.	
GMIG	07/01/97	06/30/99	24 mos.	
GPRE	07/01/97	06/30/99	24 mos.	
GWAP	01/01/98	06/30/99	18 mos.	
FAPP	07/01/97	06/30/99	24 mos.	(1)
FAPX	04/01/97	06/30/99	27 mos.	(2)
FFCC	07/01/97	06/30/99	24 mos.	(3)
FAPP	07/01/98	06/30/99 *	12 mos.	All other Prototype Participants
F3AP	07/01/98	06/30/99 *	12 mos.	
FFCC	07/01/98	06/30/99 *	12 mos.	
FBRR7000	07/01/97	06/30/98	12 mos.	
FBRR7500	05/01/98	06/30/99	12 mos.	
F2AP	07/01/98	06/30/99	12 mos.	
G3AP	07/01/98	06/30/99	12 mos.	
FCCH	07/01/98	06/30/99	12 mos.	

- (1) Mexican American Opportunity Foundation, Options only
- (2) Mexican American Opportunity Foundation only
- (3) Options only

* When the control agencies approve the extension of the Prototype, these programs will be amended to 06/30/2000

E. **SPECIFIC DIFFERENCES IN FUNDING TERMS AND CONDITIONS**
(PROTOTYPE vs ORDINARY (Non-Prototype))

CONTRACT SERVICE EARNINGS

Areas of Differences:

General – Center Based Programs

<u>Prototype</u>	<u>Ordinary</u>
<p><u>Model 1</u> – Same, but attendance includes excused absences.</p> <p><u>Model 2</u> – Same, but contract rate includes child hours of enrollment and actual percentage of attendance includes:</p> <ol style="list-style-type: none">(1) additional eighteen percent (18%) for infants 0 – 18 months, and(2) additional fifteen percent (15%) for all other age and special needs categories. <p>If the agency has maintained attendance for the previous three years at no less than ninety-five percent (95%) service earnings will <u>not</u> be reduced.</p> <p><u>Model 3</u> – The adjusted child days of enrollment for certified children, times the contract rate per child day of enrollment.</p>	<p>“The adjusted child days of enrollment (ACDE) for certified children, times the contract rate per child day of enrollment times the actual percentage of attendance plus five percent (5%), but in no case to exceed on hundred percent (100%) of enrollment.</p>

E. SPECIFIC DIFFERENCES IN FUNDING TERMS AND CONDITIONS
(PROTOTYPE vs ORDINARY (Non-Prototype))

CONTRACT SERVICE EARNINGS

Areas of Difference:

Latchkey

<u>Prototype</u>	<u>Ordinary</u>
<p><u>Model 1</u> – Same, but attendance includes excused absences.</p> <p><u>Model 2</u> – The adjusted child/hours of enrollment for certified children times the contract rate per child day/hours of enrollment, time the actual percentage of attendance plus eighteen percent (18%) for infants 0-18 months, and fifteen percent (15%) for all other age and special needs categories, but in no case to exceed one hundred percent (100%) of enrollment. If the agency has maintained attendance for the previous three years at no less than ninety five percent (95%), service earnings will not be reduced.</p> <p><u>Model 3</u> - The adjusted child days/hours of enrollment for certified children, times the contract rate per child day of enrollment.</p>	

SAPID

<u>Prototype</u>	<u>Ordinary</u>
<p>Same, and does not use “Adjusted Child Days” of enrollment</p>	<p>When the contractor fails to operate at ninety eight percent (98%) of the minimum days of operation required in its contract, ceases operation or the contract is terminated prior to the end of the contract period, the maximum reimbursable amount.</p>

E. **SPECIFIC DIFFERENCES IN FUNDING TERMS AND CONDITIONS**
(PROTOTYPE vs ORDINARY (Non-Prototype))

CONTRACT SERVICE EARNINGS

Areas of Difference:

STATE PRESCHOOL FULL DAY

<u>Prototype</u>	<u>Ordinary</u>
Do not use "Adjusted Child Days" of enrollment	

Literacy Based School Age (Latchkey)

<u>Prototype</u>	<u>Ordinary</u>
	If the contractor fails to operate the minimum number of days specified in its contract, the minimum reimbursable amount shall be reduced in proportion to the percentage of the contract minimum days of operation that the contractor was not in operation.

Preschool

<u>Prototype</u>	
Contractors shall operate classes at a minimum of three (3) hours per day excluding home-to-school transportation time, for the minimum number of days required for a school-year program of one-hundred seventy five (175)	

SPECIFIC DIFFERENCES IN FUNDING TERMS AND CONDITIONS
(PROTOTYPE vs ORDINARY (Non-Prototype))

MINIMUM DAYS OF OPERATION

Areas of Difference:

General – Center Based Programs:

<u>Prototype</u>	<u>Ordinary</u>
	When the contractor fails to operate at ninety eight percent 998%) of the minimum days of operation required in its contract, ceases operation or the contract is terminated prior to the end of the contract period. The maximum reasonable amount that shall be reduced in proportion to the percentage of the contract.

E. SPECIFIC DIFFERENCES IN FUNDING TERMS AND CONDITIONS
(PROTOTYPE vs ORDINARY (Non-Prototype))

ATTENDANCE AND ABSENCES

Areas of Difference:

General–Center–Based Program

<u>Prototype</u>	<u>Ordinary</u>
<p><u>Model 1</u> – Same, and includes:</p> <p><u>Non-SAPID Contractors:</u></p> <p>a). If an excused absence is based on time spent with a parent or other relative as required by a court of law, the basic data file shall contain a copy of the court order;</p> <p>b). Adopt reasonable policies delineating circumstances that would constitute an excused absence for “family emergency” and “in the best interests of the child”; and</p> <p>c). Except for children who are recipients of protective services or at risk of abuse or neglect, excused absences “in the best interest of the child” shall be limited to ten (10) days during the contract period.</p> <p><u>Model 2 & Model 3</u></p> <p>Contractors shall develop policies regarding absences including criteria to be used for disenrolling families for “excessive” absences. Contractors shall inform parents of these policies and include them in the parent handbook.</p>	<p>Attendance, for the purposes of reimbursement, includes excused absences because of illness or quarantine of the child, illness or quarantine of their parent, family emergency, court ordered visitations or a reason which is clearly in the best interest of the child.</p>

E. SPECIFIC DIFFERENCES IN FUNDING TERMS AND CONDITIONS
(PROTOTYPE vs ORDINARY (Non-Prototype))

ATTENDANCE AND ABSENCES

Areas of Difference:

SAPID

<u>Prototype</u>	<u>Ordinary</u>
Same	Attendance for the purpose of reimbursement, includes excused absences by students/children because of illness, quarantine or medically related appointments.

E. **SPECIFIC DIFFERENCES IN FUNDING TERMS AND CONDITIONS**
 (PROTOTYPE vs ORDINARY (Non-Prototype))

ADMINISTRATIVE COSTS

Areas of Difference:

General-Center-Based Programs

<u>Prototype</u>	<u>Ordinary</u>
15% Same	15% Same

E. All other cost/Restricted Income/Interest Income. Same as ordinary FTCC's

F. **ALLOCATION OF PROTOTYPES AND MODELS**

The following is a listing of the agencies that were allocated Prototype CDD contract and Models for the one and two-year periods ended June 30, 1999.

CO	VENDOR	AGENCY NAME CONTRACT	START	END	MODEL TYPE
02	N998	Alpine Children's Center			1
		FCTR7011	07/01/97	06/30/99	
		GLTK7005	07/01/97	06/30/99	
34	B213	B.J. Jordon Child Care Programs			1
		FCTR7094	07/01/97	06/30/99	
		GCTR7232	07/01/97	06/30/99	
		GLTK7070	07/01/97	06/30/99	
		GPRE7179	07/01/97	06/30/99	
41	B641	Bayshore Child Care Services			2
		FCTR7143	07/01/97	06/30/99	
		GCTR7314	07/01/97	06/30/99	
		GLTK7088	07/01/97	06/30/99	
19		Children's Home Society			2
		FAPP7025	07/01/97	06/30/98	
		FAPX7029	04/01/97	06/30/98	
		FBRR7020	07/01/97	06/30/98	
		FFCC7000	07/01/97	06/30/98	
		FBRR7520	05/01/98	06/30/99	
		FBRR7521	05/01/98	06/30/99	
		FBRR7522	05/01/98	06/30/99	
		FBRR7523	05/01/98	06/30/99	
		F2AP801P	07/01/98	06/30/99	
		F3AP801P	07/01/98	06/30/99	
		FAPP801P	07/01/98	06/30/99	
		G3AP801P	07/01/98	06/30/99	
		FFCC800P	07/01/98	06/30/99	
		GAPP7028	07/01/97	06/30/99	
		GCAL7024	01/01/98	06/30/99	
		GFCC7003	07/01/97	06/30/99	
		GFRR7021	07/01/97	06/30/99	
		GFRR800P	07/01/98	06/30/99	
		GFRR801P	07/01/98	06/30/99	
		GFRR802P	07/01/98	06/30/99	

F. **ALLOCATION OF PROTOTYPES AND MODELS**

CO	VENDOR	AGENCY NAME CONTRACT	START	END	MODEL TYPE
19	6439	Claremont USD			3
		GCTR7099	07/01/97	06/30/99	
		GFCC7900	07/01/97	06/30/99	
		GLTK7027	07/01/97	06/30/99	
		GPRE7085	07/01/97	06/30/99	
19	N617	Comprehensive Child Dev.			2
		GCTR7203	07/01/97	06/30/99	
		GFCC7018	07/01/97	06/30/99	
		GLTK7028	07/01/97	06/30/99	
		GPRE7087	07/01/97	06/30/99	
43	B655	Continuing Development Inc.			2
		FAPP7065	07/01/97	06/30/98	
		FAPX7074	04/01/97	06/30/98	
		FBRR7047	07/01/97	06/30/98	
		FAPP805P	07/01/98	06/30/99	
		FCTR7158	07/01/97	06/30/99	
		GAPP7068	07/01/97	06/30/99	
		GCAL7056	01/01/98	06/30/99	
		GCTR7337	07/01/97	06/30/99	
		GFRR7048	07/01/97	06/30/99	
		GFRR804P	07/01/97	06/30/99	
		GHUD7001	07/01/97	06/30/99	
		GLTK7095	07/01/97	06/30/99	
		GMIG7014	07/01/97	06/30/99	
		GMSS7014	07/01/97	06/30/99	
		GMIG7015	07/01/97	06/30/99	
		GMSS7015	07/01/97	06/30/99	
		GPRE7260	07/01/97	06/30/99	
		GWAP7069	01/01/98	06/30/99	
		FBRR7550	05/01/98	06/30/99	
		FBRR7551	05/01/98	06/30/99	
		F2AP807P	07/01/98	06/30/99	
		F3AP806P	07/01/98	06/30/99	
		G3AP807P	07/01/98	06/30/99	

F. ALLOCATION OF PROTOTYPES AND MODELS

CO	VENDOR	AGENCY NAME CONTRACT	START	END	MODEL TYPE
19	B749	Crystal Stairs			1
		FAPP7030	07/01/97	06/30/98	
		FAPX7034	04/01/97	06/30/98	
		FBRR7022	07/01/97	06/30/98	
		F3AP802P	07/01/98	06/30/99	
		FAPP802P	07/01/98	06/30/99	
		GAPP7033	07/01/97	06/30/99	
		GCAL7027	01/01/98	06/30/99	
		GCTR7107	07/01/97	06/30/99	
		GFRR7023	07/01/97	06/30/99	
		FBRR7525	05/01/98	06/30/99	
		F2AP802P	07/01/98	06/30/99	
		G3AP802P	07/01/98	06/30/99	
37	H512	Educational Enrichment Systems			3
		FCTR7113	07/01/97	06/30/99	
		GCTR7269	07/01/97	06/30/99	
		GPRE7207	07/01/97	06/30/99	
53	N677	Human Response Network			2
		FAPP7076	07/01/97	06/30/98	
		FAPX7093	04/01/97	06/30/98	
		FBRR7056	07/01/97	06/30/98	
		FAPP807P	07/01/98	06/30/99	
		GAPP7081	07/01/97	06/30/99	
		GCAL7065	01/01/97	06/30/99	
		GCTR7384	07/01/97	06/30/99	
		GFCC7015	07/01/97	06/30/99	
		GFRR7057	07/01/97	06/30/99	
		FBRR7561	05/01/98	06/30/99	
		F2AP809P	07/01/98	06/30/99	
		F3AP808P	07/01/98	06/30/99	
		G3AP809P	07/01/98	06/30/99	

F. ALLOCATION OF PROTOTYPES AND MODELS

CO	VENDOR	AGENCY NAME CONTRACT	START	END	MODEL TYPE
12	B205	Humboldt Child Care Council			2
		FAPP7015			
		FAPX7018			
		FBRR7010			
		FAPP800P			
		FCTR7030			
		GAPP7017			
		GCTR7058			
		GFCC7014			
		GFRR7011			
		GLTK7014			
		GPRE7048			
		FBRR7511			
		GCAL7014			
		F3AP800P			
		F2AP800P			
		G3AP800P			
55	N235	Infant/Child Enrichment Services			3
		FAPP7078	07/01/97	06/30/98	
		FAPX7089	04/01/97	06/30/98	
		FBRR7058	07/01/97	06/30/98	
		FAPP808P	07/01/98	06/30/98	
		FCTR7175	07/01/97	06/30/99	
		GAPP7083	07/01/97	06/30/99	
		GCAL7067	01/01/98	06/30/99	
		GCTR7388	07/01/97	06/30/99	
		GFRR7059	07/01/97	06/30/99	
		GFRR805P	07/01/98	06/30/99	
		FBRR7563	05/02/98	06/30/99	
		FBRR7564	05/01/98	06/30/99	
		F2AP810P	07/01/98	06/30/99	
		F3AP809P	07/01/98	06/30/99	
		G3AP810P	07/01/98	06/30/99	

F. ALLOCATION OF PROTOTYPES AND MODELS

CO	VENDOR	AGENCY NAME CONTRACT	START	END	MODEL TYPE
15	1015	Kern Co Supt of Schools			1
		FBRR7014	07/01/97	06/30/99	
		F2AP800L	07/01/98	06/30/99	
		FAPP7019	07/01/97	06/30/99	
		FAPX7023	04/01/97	06/30/99	
		FCTR7038	07/01/97	06/30/99	
		G3AP800L	07/01/98	06/30/99	
		GAPP7023	07/01/97	06/30/99	
		GCAL7018	01/01/98	06/30/99	
		GCTR7071	07/01/97	06/30/99	
		GFRR7015	07/01/97	06/30/99	
		GPRE7062	07/01/97	06/30/99	
		FBRR751L	05/01/98	06/30/99	
		GWAP7018	01/01/98	06/30/99	
		GWAP7062	01/01/98	06/30/99	
51	B703	Live Oak child Care Center			1
		FCTR7172	07/01/97	06/30/99	
		GCTR7382	07/01/97	06/30/99	
34	6737	Los Rios Comm College District			2
		GCAM7008	07/01/97	06/30/99	
		GCTR7237	07/01/97	06/30/99	
		GPRE7184	07/01/97	06/30/99	
		FCTR7096	07/01/97	06/30/99	
19	B763	Mexican American Opportunity Foundation			1
		FAPP7033	07/01/97	06/30/99	
		FAPX7038	04/01/97	06/30/99	
		FBRR7024	07/01/97	06/30/99	
		FCTR7065	07/01/97	06/30/99	
		GCAL7029	01/01/98	06/30/99	
		GCTR7141	07/01/97	06/30/99	
		GFRR803P	07/01/98	06/30/99	
		GPRE7109	07/01/97	06/30/99	
		FBRR7527	05/01/98	06/30/99	
		FBRR7528	05/01/98	06/30/99	
		GFRR7025	07/01/97	06/30/99	
		F2AP803P	07/01/98	06/30/99	
		G3AP803P	07/01/98	06/30/99	

F. ALLOCATION OF PROTOTYPES AND MODELS

CO	VENDOR	AGENCY NAME CONTRACT	START	END	MODEL TYPE
01	6125	Oakland USD			1
		FCTR7005	07/01/97	06/30/99	
		GCTR7012	07/01/97	06/30/99	
		GPRE7010	07/01/97	06/30/99	
19	J852	Options			3
		FAPP7034	07/01/97	06/30/99	
		FAPX7039	04/01/97	06/30/99	
		FBRR7025	07/01/97	06/30/99	
		FCTR7067	07/01/97	06/30/99	
		FCC7001	07/01/97	06/30/99	
		GAPP7035	07/01/97	06/30/99	
		GCAL7030	01/01/97	06/30/99	
		GCTR7148	07/01/97	06/30/99	
		GCTR7149	07/01/97	06/30/99	
		GRCC7004	07/01/97	06/30/99	
		GRFF7026	07/01/97	06/30/99	
		GLTK7039	07/01/97	06/30/99	
		GPRE7114	07/01/97	06/30/99	
		GWAP7032	01/01/98	06/30/99	
		FBRR7529	05/01/98	06/30/99	
		F3AP803P	07/01/97	06/30/99	
		F2AP804P	07/01/97	06/30/99	
		G3AP804P	07/01/97	06/30/99	
31	1031	Placer Co Office of Ed			1
		F2AP803L	07/01/98	06/30/99	
		FAPP7044	07/01/97	06/30/99	
		FAPX7051	04/01/97	06/30/99	
		FBRR7034	07/01/97	06/30/99	
		G3AP802L	07/01/98	06/30/99	
		GAPP7047	07/01/97	06/30/99	
		GCAL7040	01/01/98	06/30/99	
		GFCC7005	07/01/97	06/30/99	
		GFRR7035	07/01/97	06/30/99	
		GPRE7168	07/01/97	06/30/99	
		FBRR754L	05/01/98	06/30/99	

F. ALLOCATION OF PROTOTYPES AND MODELS

CO	VENDOR	AGENCY NAME CONTRACT	START	END	MODEL TYPE
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19 6490 Pomona USD 3

F2AP801L	07/01/98	06/30/99
F2AP802L	07/01/98	06/30/99
FAPP7035	07/01/97	06/30/99
FAPX7040	04/01/97	06/30/99
FBRR7026	07/01/97	06/30/99
FCTR7069	07/01/97	06/30/99
G3AP801L	07/01/98	06/30/99
GAPP7036	07/01/97	06/30/99
GCAL7031	01/01/98	06/30/99
GCAL7070	01/01/98	06/30/99
GCTR7156	07/01/97	06/30/99
GFRR7027	07/01/97	06/30/99
GLTK7042	07/01/97	06/30/99
GPRE7120	07/01/97	06/30/99
G3AP803L	07/01/98	06/30/99
FBRR752L	05/01/98	06/30/99
FBRR753L	05/01/98	06/30/99
GFRR760L	07/01/97	06/30/99

33 1033 Riverside Co Supt of Schools 2

F2AP804L	07/01/98	06/30/99
FAPP7047	07/01/97	06/30/99
FAPX7054	04/01/97	06/30/99
FBRR7036	07/01/97	06/30/99
FCTR7093	07/01/97	06/30/99
G3AP804L	07/01/98	06/30/99
GAPP7050	07/01/97	06/30/99
GCAL7042	01/01/98	06/30/99
GCTR7226	07/01/97	06/30/99
GFCC7007	07/01/97	06/30/99
GFRR7037	07/01/97	06/30/99
GPRE7177	07/01/97	06/30/99
FBRR755L	05/01/98	06/30/99

F. ALLOCATION OF PROTOTYPES AND MODELS

CO	VENDOR	AGENCY NAME CONTRACT	START	END	MODEL TYPE
47	J803	Siskiyou Child Care Council			3
		FAPP7070	07/01/97	06/30/98	
		FAPX7080	04/01/97	06/30/98	
		FBRR7051	07/01/97	06/30/98	
		FAPP806P	07/01/97	06/30/99	
		GAPP7074	07/01/97	06/30/99	
		GCAL7060	01/01/98	06/30/99	
		GCTR7365	07/01/97	06/30/99	
		GFRR7052	07/01/97	06/30/99	
		GLTK7119	07/01/97	06/30/99	
		GPRE7282	07/01/97	06/30/99	
		FBRR7556	05/01/98	06/30/99	
		F2AP808P	07/01/98	06/30/99	
		F3AP807P	07/01/98	06/30/99	
		G3AP808P	07/01/98	06/30/99	
34	A614	St. Patrick Children's Home			3
		GCTR7246	07/01/97	06/30/99	
25	N948	Training Employment & Community Help. Inc.			3
		FAPP7039	07/01/97	06/30/98	
		FAPX7046	04/01/97	06/30/98	
		FBRR7031	07/01/97	06/30/98	
		FAPP803P	07/01/98	06/30/99	
		GAPP7041	07/01/97	06/30/99	
		GCAL7035	01/01/98	06/30/99	
		GFRR7032	07/01/97	06/30/99	
		FBRR7535	05/01/98	06/30/99	
		F2AP805P	07/01/98	06/30/99	
		F3AP804P	07/01/98	06/30/99	
		G3AP805P	07/01/98	06/30/99	
01	B202	Tri-Cities Children's Center			3
		FCTR7009	07/01/97	06/30/99	
		GCTR7022	07/01/97	06/30/99	

G. AUDITED FINAL REIMBURSEMENT CALCULATION (AFRC)

The following are the reporting formats used by AID in closing the one and two-year Prototype CDD contracts for the years ended June 30, 1998 and 1999:

Agency Name:
Vendor #:
File Name:

**\$25< will not
be billed**

AGENCY:
VENDOR NUMBER:
PROGRAM NAME:
PERIOD:
CONTRACT NUMBER:

1. Total Costs (includes Start-Up)			\$0
2. Restricted Income:			
a. Child Care Food Program			\$0
b. State Meal Allowance			\$0
c. Donations			\$0
d. Other (Specify)			\$0
e. Other (Specify)			\$0
Total Restricted Income			\$0
3. Non-Reimbursable Costs:			
a. Capital Outlay			\$0
b. Migrant Specialized Services Supplement			\$0
c. Questioned Costs (Specify)			\$0
d. Depreciation			\$0
e. Costs in Line 1 Paid From Funds Not Listed in Line 2 (Specify)			\$0
f. Other (Specify)			\$0
g. Other (Specify)			\$0
Total Non-Reimbursable Costs			\$0
4. Net Costs (Line 1 - Line 2 - Line 3)			\$0
5. Administrative Costs:			
a. Actual Costs			\$0
b. Maximum Allowable (Line 4 * 15%)			\$0
c. Excess Administrative Costs (Line 5a - Line 5b; if < 0, then 0)			\$0
6. Start-Up Costs:			
a. Actual Costs			\$0
b. Maximum Start-Up Per Contract			\$0
c. Allowable Start-Up Costs (Lesser of Line 6a or 6b)			\$0
7. Adjusted Net Costs (Line 4 - Line 5c - Line 6c)			\$0
8. Adjusted Program Child Days of Enrollment (CDE) Percentage:			
a. Program Certified CDE	1.00	Days	
b. Total Commingled CDE	1.00	Days	
c. Percent Program Certified (Line 8a / Line 8b)	100.0000%		
9. Net Reimbursable Costs:			
a. Program Reimbursable Costs (Line 8c * Line 7) + Line 6c			\$0
b. Transfer from the Child Development Reserve Fund			\$0
c. Net Reimbursable Costs (Line 9a - Line 9b)			\$0
10. Days of Operation Adjustment Factor:			
a. Actual Days of Operation	1	Days	
b. Minimum Days of Operation Per Contract	1	Days	
c. Actual Days of Operation Percentage (Line 10a / Line 10b)	100.0000%		
d. Two Percent Flexibility if Line 10c = 98% or more, Maximum = 100%	100.0000%		
11. Total Adjusted Maximum Reimbursable Amount (MRA):			
a. MRA per Contract			\$0
b. Operational MRA (Line 11a - Line 6c)			\$0
c. Operational MRA Adjusted for Days of Operation (Line 11b * Line 10d)			\$0
d. Total Adjusted MRA (Line 11c + Line 6c)			\$0
12. Attendance Flexibility Factor:			
a. Total Actual Days of Attendance	1	Days	
b. Total Actual Days of Enrollment	1	Days	
c. Attendance Percentage (Line 12a / Line 12b)	100.0000%		
d. Five Percent Flexibility, Maximum = 100 Percent	100.0000%		
13. Child Days of Enrollment Earnings:			
a. Reimbursement Rate per Contract	\$0.0000		
b. Total Earnings (Line 8a * Line 13a)			\$0
c. Earnings Adjusted for Attendance ((Line 13b * Line 12d) + Line 6c)			\$0
14. Reimbursable Costs (Lesser of Line 9c or Line 13c)			\$0
15. Parent Fees and Interest:			
a. Subsidized Parent Fees			\$0
b. Interest Income			\$0
c. Total Parent Fees and Interest (Lines 15a + Line 15b)			\$0
16. Fiscal Year Earnings (Line 14 - Line 15c)			\$0
17. Fiscal Year Reimbursable Earnings (Lesser of Line 16 or Line 11d)			\$0
18. Transfer to Child Development Reserve (from worksheet cbreserve #3)			\$0
19. Apportionments to Date			\$0
20. Deferred Revenue - Multi-Year Contract			\$0
21. Balance Due Agency from the State [(Line 17 + Line 18) - (Line 19-Line 20)]			\$0
22. Balance Owed to the State:			
a. Total Owed to the State [(Line 19+Line 20) - (Line 17+ Line 18)]			\$0
b. Apportionment Above Adjusted MRA (Line 19+Line 20 - Line 11d)			\$0
c. Unearned Reimbursement (Line 22a - Line 22b)			\$0
d. Interest Billing (Lesser of Line 15b or Line 22c)			\$0
e. Contract Billing (Line 22a - Line 22d)			\$0

AGENCY:
VENDOR NUMBER:
PROGRAM NAME:
PERIOD:
CONTRACT NUMBER

1. Total Costs (includes Start-Up)	\$0
2. Restricted Income:	
a. Child Care Food Program	\$0
b. State Meal Allowance	\$0
c. Donations	\$0
d. Other (Specify)	\$0
e. Other (Specify)	\$0
Total Restricted Income	\$0
3. Non-Reimbursable Costs:	
a. Capital Outlay	\$0
b. Migrant Specialized Services Supplement	\$0
c. Questioned Costs (Specify)	\$0
d. Depreciation	\$0
e. Costs in Line 1 Paid From Funds Not Listed in Line 2 (Specify)	\$0
f. Other (Specify)	\$0
g. Other (Specify)	\$0
Total Non-Reimbursable Costs	\$0
4. Net Costs (Line 1 - Line 2 - Line 3)	\$0
5. Administrative Costs:	
a. Actual Costs	\$0
b. Maximum Allowable (Line 4 * 15%)	\$0
c. Excess Administrative Costs (Line 5a - Line 5b; if < 0, then 0)	\$0
6. Start-Up Costs:	
a. Actual Costs	\$0
b. Maximum Start-Up Per Contract	\$0
c. Allowable Start-Up Costs (Lesser of Line 6a or 6b)	\$0
7. Adjusted Net Costs (Line 4 - Line 5c - Line 6c)	\$0
8. Adjusted Program Child Days of Enrollment (CDE) Percentage:	
a. Program Certified CDE	1.00 Days
b. Total Commingled CDE	1.00 Days
c. Percent Program Certified (Line 8a / Line 8b)	100.0000%
9. Net Reimbursable Costs:	
a. Program Reimbursable Costs (Line 8c * Line 7) + Line 6c	\$0
b. Transfer from the Child Development Reserve Fund	\$0
c. Net Reimbursable Costs (Line 9a - Line 9b)	\$0
10. Days of Operation Adjustment Factor:	
a. Actual Days of Operation	24 months
b. Minimum Days of Operation Per Contract	24 months
c. Actual Days of Operation Percentage (Line 10a / Line 10b)	100.0000%
d. Two Percent Flexibility if Line 10c = 98% or more, Maximum = 100%	100.0000%
11. Total Adjusted Maximum Reimbursable Amount (MRA):	
a. MRA per Contract	\$0
b. Operational MRA (Line 11a - Line 6c)	\$0
c. Operational MRA Adjusted for Days of Operation (Line 11b * Line 10d)	\$0
d. Total Adjusted MRA (Line 11c + Line 6c)	\$0
12. Attendance Flexibility Factor:	
a. Total Actual Days of Attendance	1 Days
b. Total Actual Days of Enrollment	1 Days
c. Attendance Percentage (Line 12a / Line 12b)	100.0000%
d. Five Percent Flexibility, Maximum = 100 Percent	100.0000%
13. Child Days of Enrollment Earnings:	
a. Reimbursement Rate per Contract	\$0.0000
b. Total Earnings (Line 8a * Line 13a)	\$0
c. Earnings Adjusted for Attendance ((Line 13b * Line 12d) + Line 6c)	\$0

14. Reimbursable Costs (Lesser of Line 9c or Line 13c)	\$0
15. Parent Fees and Interest:	
a. Subsidized Parent Fees	\$0
b. Interest Income	\$0
c. Total Parent Fees and Interest (Lines 15a + Line 15b)	\$0
16. Fiscal Year Earnings (Line 14 - Line 15c)	\$0
17. Fiscal Year Reimbursable Earnings (Lesser of Line 16 or Line 11d)	\$0
18. Transfer to Child Development Reserve (from worksheet cbreserve #3)	\$0
19. Apportionments to Date	\$0
20. Deferred Revenue - Multi-Year Contract	\$0
21. Balance Due Agency from the State [(Line 17 + Line 18) - (Line 19-Line 20)]	\$0
22. Balance Owed to the State:	
a. Total Owed to the State [(Line 19+Line 20) - (Line 17+ Line 18)]	\$0
b. Apportionment Above Adjusted MRA (Line 19+Line 20 - Line 11d)	\$0
c. Unearned Reimbursement (Line 22a - Line 22b)	\$0
d. Interest Billing (Lesser of Line 15b or Line 22c)	\$0
e. Contract Billing (Line 22a - Line 22d)	\$0

Center-Based Reserve Calculation for Model 1 and Model 2&3 Prototypes

Center-Based Reserve is the lesser of:

1)

\$0

MRA

plus

\$0

Parent Fees

plus

\$0

Interest

minus

\$0

Net Cost*

equals

\$0

Possible Reservable Amount

2)

\$0

Service Earnings**

minus

\$0

Net Cost*

equals

\$0

Possible Reservable Amount

3)

\$0

Possible Contract Reserve Amount***
(Lesser of 1 or 2)

* Line 9c from the Center-Based Worksheet
** Line 13c from the Center-Based Worksheet
*** This amount should be reported on Line 18 of the Center-Based Worksheet;
if the amount is less than zero, then enter zero.

AGENCY:
VENDOR NUMBER:
PROGRAM NAME:
PERIOD:
CONTRACT NUMBER:

1. Total Costs (includes Start-Up)	\$0
2. Restricted Income:	
a. Child Care Food Program	\$0
b. State Meal Allowance	\$0
c. Transfers from Alternative Payment Reserve Account	\$0
d. Other (Specify)	\$0
e. Other (Specify)	\$0
Total Restricted Income	\$0
3. Non-Reimbursable Costs:	
a. Capital Outlay	\$0
b. Migrant Specialized Services Supplement	\$0
c. Questioned Costs (Specify)	\$0
d. Depreciation	\$0
e. Costs in Line 1 Paid From Funds Not Listed in Line 2 (Specify)	\$0
f. Other (Specify)	\$0
g. Other (Specify)	\$0
Total Non-Reimbursable Costs	\$0
4. Net Costs (Line 1 - Line 2 - Line 3)	\$0
5. Administrative Costs:	
a. Actual Costs	\$0
b. Maximum Allowable (Line 4 * 5%)	\$0
c. Excess Administrative Costs (Line 5a - Line 5b; if < 0, then 0)	\$0
6. Adjusted Net Reimbursable Costs (Line 4 - Line 5c)	\$0
7. Days of Operation Adjustment Factor:	
a. Actual Days of Operation	24 months
b. Minimum Days of Operation Per Contract	24 months
c. Actual Days of Operation Percentage (Line 10a / Line 10b)	100.00%
d. Two Percent Flexibility if Line 10c = 98% or more, Maximum = 100%	100.00%
8. Start-Up Costs:	
a. Actual Costs	\$0
b. Maximum Start-Up Per Contract	\$0
c. Allowable Start-Up Costs (Lesser of Line 8a or 8b)	\$0
9. Total Adjusted Maximum Reimbursable Amount (MRA):	
a. MRA per Contract	\$0
b. Operational MRA (Line 9a - Line 8c)	\$0
c. Operational MRA Adjusted for Days of Operation (Line 9b * Line 7d; if "Respite Care" program, use Line 9b)	\$0
d. Total Adjusted MRA (Line 9c + Line 8c)	\$0
10. Support Service Earnings	
a. Provider Payments	\$0
b. Actual Administration and Support Services (Line 4 - Line 10a - Line 8c)	\$0
c. Maximum Non-Provider Percent Allowed	33.33%
d. Maximum Administrative and Support Services Earned (Lesser of Line 10b or (Line 10a * Line 10c))	\$0
e. Support Service Earnings (Line 10a + Line 8c + Line 10d)	\$0
11. Reimbursable Costs (Lesser of Line 6 or 10e)	\$0
12. Parent Fees and Interest	
a. Parent Fees	\$0
b. Interest	\$0
c. Total Parent Fees and Interest (Line 12a + Line 12b)	\$0
13. Fiscal Year Earnings (Line 11 - Line 12c)	\$0
14. Fiscal Year Reimbursable Earnings (Lesser of Line 13 or Line 9d)	\$0
15. Transfer to Child Development Reserve (from worksheet apreserve2)	\$0
16. Apportionments to Date	\$0
17. Deferred Revenue - Multi-Year Contract	\$0
18. Balance Due Agency from the State [(Line 14 + Line 15) - (Line 16-Line 17)]	\$0
19. Balance Owed to the State:	
a. Total Owed to the State [(Line 16+Line 17) - (Line 14+ Line 15)]	\$0
b. Apportionment Above Adjusted MRA (Line 16+Line 17 - Line 11d)	\$0
c. Unearned Reimbursement (Line 19a - Line 19b)	\$0
d. Interest Billing (Lesser of Line 15b or Line 19c)	\$0
e. Contract Billing (Line 19a - Line 19d)	\$0

AGENCY:
VENDOR NUMBER:
PROGRAM NAME:
PERIOD:
CONTRACT NUMBER:

1. Total Costs (includes Start-Up)	\$0
2. Restricted Income:	
a. Child Care Food Program	\$0
b. State Meal Allowance	\$0
c. Transfers from Alternative Payment Reserve Account	\$0
d. Other (Specify)	\$0
e. Other (Specify)	\$0
Total Restricted Income	\$0
3. Non-Reimbursable Costs:	
a. Capital Outlay	\$0
b. Migrant Specialized Services Supplement	\$0
c. Questioned Costs (Specify)	\$0
d. Depreciation	\$0
e. Costs in Line 1 Paid From Funds Not Listed in Line 2 (Specify)	\$0
f. Other (Specify)	\$0
g. Other (Specify)	\$0
Total Non-Reimbursable Costs	\$0
4. Net Costs (Line 1 - Line 2 - Line 3)	\$0
5. Administrative Costs:	
a. Actual Costs	\$0
b. Maximum Allowable (Line 4 * 5%)	\$0
c. Excess Administrative Costs (Line 5a - Line 5b; if < 0, then 0)	\$0
6. Adjusted Net Reimbursable Costs (Line 4 - Line 5c)	\$0
7. Days of Operation Adjustment Factor:	
a. Actual Days of Operation	24 months
b. Minimum Days of Operation Per Contract	24 months
c. Actual Days of Operation Percentage (Line 10a / Line 10b)	100.00%
d. Two Percent Flexibility if Line 10c = 98% or more, Maximum = 100%	100.00%
8. Start-Up Costs:	
a. Actual Costs	\$0
b. Maximum Start-Up Per Contract	\$0
c. Allowable Start-Up Costs (Lesser of Line 8a or 8b)	\$0
9. Total Adjusted Maximum Reimbursable Amount (MRA):	
a. MRA per Contract	\$0
b. Operational MRA (Line 9a - Line 8c)	\$0
c. Operational MRA Adjusted for Days of Operation (Line 9b * Line 7d; if "Respite Care" program, use Line 9b)	\$0
d. Total Adjusted MRA (Line 9c + Line 8c)	\$0
10. Support Service Earnings	
a. Provider Payments	\$0
b. Actual Administration and Support Services (Line 4 - Line 10a - Line 8c)	\$0
c. Maximum Non-Provider Percent Allowed	33.33%
d. Maximum Administrative and Support Services Earned (Lesser of Line 10b or (Line 10a * Line 10c))	\$0
e. Support Service Earnings (Line 10a + Line 8c + Line 10d)	\$0
11. Reimbursable Costs (Lesser of Line 6 or 10e)	\$0
12. Parent Fees and Interest	
a. Parent Fees	\$0
b. Interest	\$0
c. Total Parent Fees and Interest (Line 12a + Line 12b)	\$0
13. Fiscal Year Earnings (Line 11 - Line 12c)	\$0
14. Fiscal Year Reimbursable Earnings (Lesser of Line 13 or Line 9d)	\$0
15. Transfer to Child Development Reserve (from worksheet apreserve2)	\$0
16. Apportionments to Date	\$0
17. Deferred Revenue - Multi-Year Contract	\$0
18. Balance Due Agency from the State [(Line 14 + Line 15) - (Line 16-Line 17)]	\$0
19. Balance Owed to the State:	
a. Total Owed to the State [(Line 16+Line 17) - (Line 14+ Line 15)]	\$0
b. Apportionment Above Adjusted MRA (Line 16+Line 17 - Line 11d)	\$0
c. Unearned Reimbursement (Line 19a - Line 19b)	\$0
d. Interest Billing (Lesser of Line 15b or Line 19c)	\$0
e. Contract Billing (Line 19a - Line 19d)	\$0

AGENCY:
VENDOR NUMBER:
PROGRAM NAME:
PERIOD:
CONTRACT NUMBER:

1. Total Costs (includes Start-Up)	\$0
2. Restricted Income:	
a. Child Care Food Program	\$0
b. State Meal Allowance	\$0
c. Transfers from Alternative Payment Reserve Account	\$0
d. Other (Specify)	\$0
e. Other (Specify)	\$0
Total Restricted Income	\$0
3. Non-Reimbursable Costs:	
a. Capital Outlay	\$0
b. Migrant Specialized Services Supplement	\$0
c. Questioned Costs (Specify)	\$0
d. Depreciation	\$0
e. Costs in Line 1 Paid From Funds Not Listed in Line 2 (Specify)	\$0
f. Other (Specify)	\$0
g. Other (Specify)	\$0
Total Non-Reimbursable Costs	\$0
4. Net Costs (Line 1 - Line 2 - Line 3)	\$0
5. Administrative Costs:	
a. Actual Costs	\$0
b. Maximum Allowable (Line 4 * 5%)	\$0
c. Excess Administrative Costs (Line 5a - Line 5b; if < 0, then 0)	\$0
6. Adjusted Net Reimbursable Costs (Line 4 - Line 5c)	\$0
7. Days of Operation Adjustment Factor:	
a. Actual Days of Operation	12 months
b. Minimum Days of Operation Per Contract	12 months
c. Actual Days of Operation Percentage (Line 10a / Line 10b)	100.00%
d. Two Percent Flexibility if Line 10c = 98% or more, Maximum = 100%	100.00%
8. Start-Up Costs:	
a. Actual Costs	\$0
b. Maximum Start-Up Per Contract	\$0
c. Allowable Start-Up Costs (Lesser of Line 8a or 8b)	\$0
9. Total Adjusted Maximum Reimbursable Amount (MRA):	
a. MRA per Contract	\$0
b. Operational MRA (Line 9a - Line 8c)	\$0
c. Operational MRA Adjusted for Days of Operation (Line 9b * Line 7d; if "Respite Care" program, use Line 9b)	\$0
d. Total Adjusted MRA (Line 9c + Line 8c)	\$0
10. Support Service Earnings	
a. Provider Payments	\$0
b. Actual Administration and Support Services (Line 4 - Line 10a - Line 8c)	\$0
c. Maximum Non-Provider Percent Allowed	25.00%
d. Maximum Administrative and Support Services Earned (Lesser of Line 10b or (Line 10a * Line 10c))	\$0
e. Support Service Earnings (Line 10a + Line 8c + Line 10d)	\$0
11. Reimbursable Costs (Lesser of Line 6 or 10e)	\$0
12. Parent Fees and Interest	
a. Parent Fees	\$0
b. Interest	\$0
c. Total Parent Fees and Interest (Line 12a + Line 12b)	\$0
13. Fiscal Year Earnings (Line 11 - Line 12c)	\$0
14. Fiscal Year Reimbursable Earnings (Lesser of Line 13 or Line 9d)	\$0
15. Transfer to Child Development Reserve (from worksheet apreserve2)	\$0
16. Apportionments to Date	\$0
17. Balance Due Agency from the State [(Line 14 + Line 15) - Line 16]	\$0
18. Balance Owed to the State:	
a. Total Owed to the State [Line 16 - (Line 14 + Line 15)]	\$0
b. Apportionment Above Adjusted MRA (Line 16 - Line 9d)	\$0
c. Unearned Reimbursement (Line 18a - Line 18b)	\$0
d. Interest Billing (Lesser of Line 12b or Line 18c)	\$0
e. Contract Billing (Line 18a - Line 18d)	\$0

AGENCY:
VENDOR NUMBER:
PROGRAM NAME:
PERIOD:
CONTRACT NUMBER:

1. Total Costs (includes Start-Up)	\$0
2. Restricted Income:	
a. Child Care Food Program	\$0
b. State Meal Allowance	\$0
c. Transfers from Alternative Payment Reserve Account	\$0
d. Other (Specify)	\$0
e. Other (Specify)	\$0
Total Restricted Income	\$0
3. Non-Reimbursable Costs:	
a. Capital Outlay	\$0
b. Migrant Specialized Services Supplement	\$0
c. Questioned Costs (Specify)	\$0
d. Depreciation	\$0
e. Costs in Line 1 Paid From Funds Not Listed in Line 2 (Specify)	\$0
f. Other (Specify)	\$0
g. Other (Specify)	\$0
Total Non-Reimbursable Costs	\$0
4. Net Costs (Line 1 - Line 2 - Line 3)	\$0
5. Administrative Costs:	
a. Actual Costs	\$0
b. Maximum Allowable (Line 4 * 5%)	\$0
c. Excess Administrative Costs (Line 5a - Line 5b; if < 0, then 0)	\$0
6. Adjusted Net Reimbursable Costs (Line 4 - Line 5c)	\$0
7. Days of Operation Adjustment Factor:	
a. Actual Days of Operation	12 months
b. Minimum Days of Operation Per Contract	12 months
c. Actual Days of Operation Percentage (Line 10a / Line 10b)	100.00%
d. Two Percent Flexibility if Line 10c = 98% or more, Maximum = 100%	100.00%
8. Start-Up Costs:	
a. Actual Costs	\$0
b. Maximum Start-Up Per Contract	\$0
c. Allowable Start-Up Costs (Lesser of Line 8a or 8b)	\$0
9. Total Adjusted Maximum Reimbursable Amount (MRA):	
a. MRA per Contract	\$0
b. Operational MRA (Line 9a - Line 8c)	\$0
c. Operational MRA Adjusted for Days of Operation (Line 9b * Line 7d; if "Respite Care" program, use Line 9b)	\$0
d. Total Adjusted MRA (Line 9c + Line 8c)	\$0
10. Support Service Earnings	
a. Provider Payments	\$0
b. Actual Administration and Support Services (Line 4 - Line 10a - Line 8c)	\$0
c. Maximum Non-Provider Percent Allowed	25.00%
d. Maximum Administrative and Support Services Earned (Lesser of Line 10b or (Line 10a * Line 10c))	\$0
e. Support Service Earnings (Line 10a + Line 8c + Line 10d)	\$0
11. Reimbursable Costs (Lesser of Line 6 or 10e)	\$0
12. Parent Fees and Interest	
a. Parent Fees	\$0
b. Interest	\$0
c. Total Parent Fees and Interest (Line 12a + Line 12b)	\$0
13. Fiscal Year Earnings (Line 11 - Line 12c)	\$0
14. Fiscal Year Reimbursable Earnings (Lesser of Line 13 or Line 9d)	\$0
15. Transfer to Child Development Reserve (from worksheet apreserve2)	\$0
16. Apportionments to Date	\$0
17. Balance Due Agency from the State [(Line 14 + Line 15) - Line 16]	\$0
18. Balance Owed to the State:	
a. Total Owed to the State [Line 16 - (Line 14 + Line 15)]	\$0
b. Apportionment Above Adjusted MRA (Line 16 - Line 9d)	\$0
c. Unearned Reimbursement (Line 18a - Line 18b)	\$0
d. Interest Billing (Lesser of Line 12b or Line 18c)	\$0
e. Contract Billing (Line 18a - Line 18d)	\$0

AGENCY:
VENDOR NUMBER:
PROGRAM NAME:
PERIOD:
CONTRACT NUMBER:

1. Total Costs (includes Start-Up)	\$0
2. Restricted Income:	
a. Child Care Food Program	\$0
b. State Meal Allowance	\$0
c. Transfers from Alternative Payment Reserve Account	\$0
d. Other (Specify)	\$0
e. Other (Specify)	\$0
Total Restricted Income	\$0
3. Non-Reimbursable Costs:	
a. Capital Outlay	\$0
b. Migrant Specialized Services Supplement	\$0
c. Questioned Costs (Specify)	\$0
d. Depreciation	\$0
e. Costs in Line 1 Paid From Funds Not Listed in Line 2 (Specify)	\$0
f. Other (Specify)	\$0
g. Other (Specify)	\$0
Total Non-Reimbursable Costs	\$0
4. Net Costs (Line 1 - Line 2 - Line 3)	\$0
5. Administrative Costs:	
a. Actual Costs	\$0
b. Maximum Allowable (Line 4 * 5%)	\$0
c. Excess Administrative Costs (Line 5a - Line 5b; if < 0, then 0)	\$0
6. Adjusted Net Reimbursable Costs (Line 4 - Line 5c)	\$0
7. Days of Operation Adjustment Factor:	
a. Actual Days of Operation	12 months
b. Minimum Days of Operation Per Contract	12 months
c. Actual Days of Operation Percentage (Line 10a / Line 10b)	100.00%
d. Two Percent Flexibility if Line 10c = 98% or more, Maximum = 100%	100.00%
8. Start-Up Costs:	
a. Actual Costs	\$0
b. Maximum Start-Up Per Contract	\$0
c. Allowable Start-Up Costs (Lesser of Line 8a or 8b)	\$0
9. Total Adjusted Maximum Reimbursable Amount (MRA):	
a. MRA per Contract	\$0
b. Operational MRA (Line 9a - Line 8c)	\$0
c. Operational MRA Adjusted for Days of Operation (Line 9b * Line 7d; if "Respite Care" program, use Line 9b)	\$0
d. Total Adjusted MRA (Line 9c + Line 8c)	\$0
10. Support Service Earnings	
a. Provider Payments	\$0
b. Actual Administration and Support Services (Line 4 - Line 10a - Line 8c)	\$0
c. Maximum Non-Provider Percent Allowed	25.00%
d. Maximum Administrative and Support Services Earned (Lesser of Line 10b or (Line 10a * Line 10c))	\$0
e. Support Service Earnings (Line 10a + Line 8c + Line 10d)	\$0
11. Reimbursable Costs (Lesser of Line 6 or 10e)	\$0
12. Parent Fees and Interest	
a. Parent Fees	\$0
b. Interest	\$0
c. Total Parent Fees and Interest (Line 12a + Line 12b)	\$0
13. Fiscal Year Earnings (Line 11 - Line 12c)	\$0
14. Fiscal Year Reimbursable Earnings (Lesser of Line 13 or Line 9d)	\$0
15. Transfer to Child Development Reserve (from worksheet apreserve2)	\$0
16. Apportionments to Date	\$0
17. Balance Due Agency from the State [(Line 14 + Line 15) - Line 16]	\$0
18. Balance Owed to the State:	
a. Total Owed to the State [Line 16 - (Line 14 + Line 15)]	\$0
b. Apportionment Above Adjusted MRA (Line 16 - Line 9d)	\$0
c. Unearned Reimbursement (Line 18a - Line 18b)	\$0
d. Interest Billing (Lesser of Line 12b or Line 18c)	\$0
e. Contract Billing (Line 18a - Line 18d)	\$0

AGENCY:
VENDOR NUMBER:
PROGRAM NAME:
PERIOD:
CONTRACT NUMBER:

1. Total Costs (includes Start-Up)	\$0
2. Restricted Income:	
a. Child Care Food Program	\$0
b. State Meal Allowance	\$0
c. Transfers from Alternative Payment Reserve Account	\$0
d. Other (Specify)	\$0
e. Other (Specify)	\$0
Total Restricted Income	\$0
3. Non-Reimbursable Costs:	
a. Capital Outlay	\$0
b. Migrant Specialized Services Supplement	\$0
c. Questioned Costs (Specify)	\$0
d. Depreciation	\$0
e. Costs in Line 1 Paid From Funds Not Listed in Line 2 (Specify)	\$0
f. Other (Specify)	\$0
g. Other (Specify)	\$0
Total Non-Reimbursable Costs	\$0
4. Net Costs (Line 1 - Line 2 - Line 3)	\$0
5. Administrative Costs:	
a. Actual Costs	\$0
b. Maximum Allowable (Line 4 * 5%)	\$0
c. Excess Administrative Costs (Line 5a - Line 5b; if < 0, then 0)	\$0
6. Adjusted Net Reimbursable Costs (Line 4 - Line 5c)	\$0
7. Days of Operation Adjustment Factor:	
a. Actual Days of Operation	1
b. Minimum Days of Operation Per Contract	1
c. Actual Days of Operation Percentage (Line 10a / Line 10b)	100.00%
d. Two Percent Flexibility if Line 10c = 98% or more, Maximum = 100%	100.00%
8. Start-Up Costs:	
a. Actual Costs	\$0
b. Maximum Start-Up Per Contract	\$0
c. Allowable Start-Up Costs (Lesser of Line 8a or 8b)	\$0
9. Total Adjusted Maximum Reimbursable Amount (MRA):	
a. First Year MRA per Contract	\$0
b. Second Year MRA per Contract	\$0
c. Operational MRA (Line 9a + 9b - Line 8c)	\$0
d. Operational MRA Adjusted for Days of Operation (Line 9c * Line 7d; if "Respite Care" program, use Line 9c)	\$0
d. Total Adjusted MRA (Line 9c + Line 8c)	\$0
10. Support Service Earnings - Total Provider Payments Reported	\$0
a. First Year Provider Payments	\$0
b. Second Year Provider Payments	\$0
c. Actual Administration and Support Services (Line 4 - Line 10a - 10b - Line 8c)	\$0
d. Allowable Administration and Support Services (Lesser of Line 9a*25% or Line 10a*33%)+(lesser of (Line 4-9a)*20% or Line 10b*25%)	\$0
e. Maximum Administrative and Support Services Earned (Lesser of Line 10c or Line 10d)	\$0
f. Support Service Earnings (Line 10a + Line 10b + Line 8c + Line 10e)	\$0
11. Reimbursable Costs (Lesser of Line 6 or 10f)	\$0
12. Parent Fees and Interest	
a. Parent Fees	\$0
b. Interest	\$0
c. Total Parent Fees and Interest (Line 12a + Line 12b)	\$0
13. Fiscal Year Earnings (Line 11 - Line 12c)	\$0
14. Fiscal Year Reimbursable Earnings (Lesser of Line 13 or Line 9d)	\$0
15. Transfer to Child Development Reserve (from worksheet apreserve2)	\$0
16. Apportionments to Date	\$0
17. Deferred Revenue - Multi-Year Contract	
18. Balance Due Agency from the State [(Line 14 + Line 15) -(Line 16 + Line 17)]	\$0
19. Balance Owed to the State:	
a. Total Owed to the State [(Line 16 + Line 17) - (Line 14 + Line 15)]	\$0
b. Apportionment Above Adjusted MRA (Line 16+Line 17 - Line 9d)	\$0
c. Unearned Reimbursement (Line 19a - Line 19b)	\$0
d. Interest Billing (Lesser of Line 12b or Line 19c)	\$0
e. Contract Billing (Line 19a - Line 19d)	\$0

Alternative Payment, CalWorks 2&3, and Family Child Care Homes Reserve Prototype Calculation - Part 1

Complete one worksheet for each alternative payment contract. Do not combine MRA's. Calculate the contracts in the order specified on the CD9530.

Alternative Payment Reserve for Contract # _____ is the lesser of:

$$1) \quad \frac{\$0}{\text{MRA}} \text{ plus } \frac{\$0}{\text{Parent Fees}} \text{ plus } \frac{\$0}{\text{Interest}} \text{ minus } \frac{\$0}{\text{Net Cost}^*} \text{ equals } \frac{\$0}{\text{Possible Reservable Amount}}$$

$$2) \quad \left(\frac{\$0}{\text{Provider Payments}} \times \frac{0.00\%}{\text{Maximum Non-provider Percentage}^{**}} \right) \text{ minus } \left(\frac{\$0}{\text{Total Cost}^{***}} \text{ minus } \frac{\$0}{\text{Provider Pmts.}} \right) \text{ equals } \frac{\$0}{\text{Possible Reservable Amount}}$$

$$3) \quad \frac{\$0}{\text{Provider Pmts.}} \text{ plus } \left(\frac{\$0}{\text{Provider Pmts.}} \times \frac{0.00\%}{\text{Maximum Non-provider Percentage}^{**}} \right) \text{ minus } \frac{\$0}{\text{Net Cost}^*} \text{ equals } \frac{\$0}{\text{Possible Reservable Amount}}$$

$$4) \quad \left(\frac{\$}{\text{Net Cost}^*} \times \frac{\text{M.A.S.P}^{****}}{\%} \right) \text{ minus } \left(\frac{\$}{\text{Total Cost}^{***}} \text{ minus } \frac{\$}{\text{Provider Payments}} \right) \text{ equals } \frac{\$}{\text{Reservable Amount}}$$

$$5) \quad \frac{\$0}{\text{Possible Contract Reserve Amount}^{*****}} \text{ (Lesser of 1, 2, 3 or 4)}$$

* Line 6 from the AP, Calworks 2&3 or FCCH Worksheets

** Line 1 from the AP, Calworks 2&3 or FCCH Worksheets

*** Line 4 from the AP, Calworks 2&3 or FCCH Worksheets

**** Maximum Non-provider % is: 25% for Federal; and both Federal and General Calworks Stages 2 and 3
33.33% for General
42.85% for Family Child Care Homes

***** Maximum Admin. & Support 25% for Federal; and both Federal and General Calworks Stages 2 and 3
33.33% for FAPP, GAPP, FCPS, GCPS Contracts
42.85% for Family Child Care Homes

***** If this amount is less than zero, enter zero

Note:

Provider Payments X Maximum Non-Provider % equals Maximum Allowable Admin. and Support.
Total Cost minus Provider Payments minus Non-Reimbursable Costs = Actual Admin. and Support.

Alternative Payment, CalWorks 2&3, and Family Child Care Homes Reserve Prototype Calculation - Part 2

A	B	C	D	E
Potential Reserve Beginning Balance*	Contract #	Possible Contract Reserve Amount (From apreserve1, #4)	Reservable Amount Lesser of Col. A or Col. C **	Potential Reserve Ending Balance Col. A - Col. D (Carry to Col. A)
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0

Total Current Year Reservable Amount \$0

Plus Beginning Reserve Balance
(from CD9530 Section I plus Section II minus Section III) \$0

Ending Alternative Payment Reserve Balance \$0

* From the Reserve Account Status Report (CD9530): Maximum Alternative Payment Reserve minus Beginning Balance (Section I) plus Revenue (Section II) minus Expenses (Section III)

** This amount should be reported on Line 16 of the applicable Audited Final Reimbursement Report for each alternative payment type of contract.

Worksheet Type: CalWorks Stage 2 - General Prototype

Audits and Investigations Division
 Audited Final Reimbursement Calculation
 Six Months Ended June 30, 1998
 Fiscal Year Ended June 30, 1999

AGENCY:
 VENDOR NUMBER:
 PROGRAM NAME:
 PERIOD:
 CONTRACT NUMBER:

1. Total Costs (includes Start-Up)	\$0
2. Restricted Income:	
a. Child Care Food Program	\$0
b. State Meal Allowance	\$0
c. Transfers from Alternative Payment Reserve Account	\$0
d. Other (Specify)	\$0
e. Other (Specify)	\$0
Total Restricted Income	\$0
3. Non-Reimbursable Costs:	
a. Capital Outlay	\$0
b. Migrant Specialized Services Supplement	\$0
c. Questioned Costs (Specify)	\$0
d. Depreciation	\$0
e. Costs in Line 1 Paid From Funds Not Listed in Line 2 (Specify)	\$0
f. Other (Specify)	\$0
g. Other (Specify)	\$0
Total Non-Reimbursable Costs	\$0
4. Net Costs (Line 1 - Line 2 - Line 3)	\$0
5. Administrative Costs:	
a. Actual Costs	\$0
b. Maximum Allowable (Line 4 * 5%)	\$0
c. Excess Administrative Costs (Line 5a - Line 5b; if < 0, then 0)	\$0
6. Adjusted Net Reimbursable Costs (Line 4 - Line 5c)	\$0
7. Days of Operation Adjustment Factor:	
a. Actual Days of Operation	1
b. Minimum Days of Operation Per Contract	1
c. Actual Days of Operation Percentage (Line 10a / Line 10b)	100.00%
d. Two Percent Flexibility if Line 10c = 98% or more, Maximum = 100%	100.00%
8. Start-Up Costs:	
a. Actual Costs	\$0
b. Maximum Start-Up Per Contract	\$0
c. Allowable Start-Up Costs (Lesser of Line 8a or 8b)	\$0
9. Total Adjusted Maximum Reimbursable Amount (MRA):	
a. First Year MRA per Contract	\$0
b. Second Year MRA per Contract	\$0
c. Operational MRA (Line 9a + 9b - Line 8c)	\$0
d. Operational MRA Adjusted for Days of Operation (Line 9c * Line 7d; if "Respite Care" program, use Line 9c)	\$0
d. Total Adjusted MRA (Line 9c + Line 8c)	\$0
10. Support Service Earnings - Total Provider Payments Reported	\$0
a. First Year Provider Payments	\$0
b. Second Year Provider Payments	\$0
c. Actual Administration and Support Services (Line 4 - Line 10a - 10b - Line 8c)	\$0
d. Allowable Administration and Support Services (Lesser of Line 9a*25% or Line 10a*33%)+(lesser of (Line 4-9a)*20% or Line 10b*25%)	\$0
e. Maximum Administrative and Support Services Earned (Lesser of Line 10c or Line 10d)	\$0
f. Support Service Earnings (Line 10a + Line 10b + Line 8c + Line 10e)	\$0
11. Reimbursable Costs (Lesser of Line 6 or 10f)	\$0
12. Parent Fees and Interest	
a. Parent Fees	\$0
b. Interest	\$0
c. Total Parent Fees and Interest (Line 12a + Line 12b)	\$0
13. Fiscal Year Earnings (Line 11 - Line 12c)	\$0
14. Fiscal Year Reimbursable Earnings (Lesser of Line 13 or Line 9d)	\$0
15. Transfer to Child Development Reserve (from worksheet apreserve2)	\$0
16. Apportionments to Date	\$0
17. Deferred Revenue - Multi-Year Contract	
18. Balance Due Agency from the State [(Line 14 + Line 15) -(Line 16 + Line 17)]	\$0
19. Balance Owed to the State:	
a. Total Owed to the State [(Line 16 + Line 17) - (Line 14 + Line 15)]	\$0
b. Apportionment Above Adjusted MRA (Line 16+Line 17 - Line 9d)	\$0
c. Unearned Reimbursement (Line 19a - Line 19b)	\$0
d. Interest Billing (Lesser of Line 12b or Line 19c)	\$0
e. Contract Billing (Line 19a - Line 19d)	\$0

Multi-year Alternative Payment, CalWorks 2&3, and CCDBG Expansion Prototypes

Complete one worksheet for each alternative payment contract. Do not combine MRA's. Calculate the contracts in the order specified on the CD9530.

Alternative Payment Reserve for Contract # _____ is the lesser of:

$$1) \quad \frac{\$0}{\text{MRA}} \text{ plus } \frac{\$0}{\text{Parent Fees}} \text{ plus } \frac{\$0}{\text{Interest}} \text{ minus } \frac{\$0}{\text{Net Cost}^*} \text{ equals } \frac{\$0}{\text{Possible Reservable Amount}}$$

$$2) \quad \left(\frac{\$0}{\text{Provider Payments}} \times \frac{0.00\%}{\text{Maximum Non-provider Percentage}^{**}} \right) \text{ minus } \left(\frac{\$0}{\text{Total Cost}^{***}} \text{ minus } \frac{\$0}{\text{Provider Pmts.}} \right) \text{ minus } \frac{\$0}{\text{Non-Reimbursable Costs}} = \frac{\$0}{\text{Possible Reservable Amount}}$$

$$3) \quad \frac{\$0}{\text{Provider Pmts.}} \text{ plus } \left(\frac{\$0}{\text{Provider Pmts.}} \times \frac{0.00\%}{\text{Maximum Non-provider Percentage}^{**}} \right) \text{ minus } \frac{\$0}{\text{Net Cost}^*} \text{ equals } \frac{\$0}{\text{Possible Reservable Amount}}$$

$$4) \quad \left(\frac{\$}{\text{Net Cost}^*} \times \frac{\%}{\text{M.A.S.P}^{****}} \right) \text{ minus } \left(\frac{\$}{\text{Total Cost}^{***}} \text{ minus } \frac{\$}{\text{Provider Payments}} \right) \text{ minus } \frac{\$}{\text{Allowable Start-Up}} = \frac{\$}{\text{Reservable Amount}}$$

$$5) \quad \frac{\$0}{\text{Possible Contract Reserve Amount}^{*****}} \text{ (Lesser of 1, 2, 3 or 4)}$$

* Line 6 from the AP, Calworks 2&3 or FCCH Worksheets

** Line 1 from the AP, Calworks 2&3 or FCCH Worksheets

*** Line 4 from the AP, Calworks 2&3 or FCCH Worksheets

**** Maximum Non-provider % is: 25% for Federal; and both Federal and General Calworks Stages 2 and 3
33.33% for General
42.85% for Family Child Care Homes

**** Maximum Admin. & Support 25% for Federal; and both Federal and General Calworks Stages 2 and 3
 33.33% for FAPP, GAPP, FCPS, GCPS Contracts
 42.85% for Family Child Care Homes

**** If this amount is less than zero, enter zero

Note:

Provider Payments X Maximum Non-Provider % equals Maximum Allowable Admin. and Support.
Total Cost minus Provider Payments minus Non-Reimbursable Costs = Actual Admin. and Support.

Multi-year Alternative Payment, CalWorks 2&3, and CCDBG Expansion Prototypes

A	B	C	D	E
Potential Reserve Beginning Balance*	Contract #	Possible Contract Reserve Amount (From apreserve1, #4)	Reservable Amount Lesser of Col. A or Col. C **	Potential Reserve Ending Balance Col. A - Col. D (Carry to Col. A)
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0

Total Current Year Reservable Amount \$0

Plus Beginning Reserve Balance
(from CD9530 Section I plus Section II minus Section III) \$0

Ending Alternative Payment Reserve Balance \$0

* From the Reserve Account Status Report (CD9530): Maximum Alternative Payment Reserve minus Beginning Balance (Section I) plus Revenue (Section II) minus Expenses (Section III)

** This amount should be reported on Line 16 of the applicable Audited Final Reimbursement Report for each alternative payment type of contract.

AGENCY:
VENDOR NUMBER:
PROGRAM NAME:
PERIOD:
CONTRACT NUMBER:

1. Total Costs (includes Start-Up)	\$0
2. Restricted Income:	
a. Child Care Food Program	\$0
b. State Meal Allowance	\$0
c. Transfers from Alternative Payment Reserve Account	\$0
d. Other (Specify)	\$0
e. Other (Specify)	\$0
Total Restricted Income	\$0
3. Non-Reimbursable Costs:	
a. Capital Outlay	\$0
b. Migrant Specialized Services Supplement	\$0
c. Questioned Costs (Specify)	\$0
d. Depreciation	\$0
e. Costs in Line 1 Paid From Funds Not Listed in Line 2 (Specify)	\$0
f. Other (Specify)	\$0
g. Other (Specify)	\$0
Total Non-Reimbursable Costs	\$0
4. Net Costs (Line 1 - Line 2 - Line 3)	\$0
5. Administrative Costs:	
a. Actual Costs	\$0
b. Maximum Allowable (Line 4 * 5%)	\$0
c. Excess Administrative Costs (Line 5a - Line 5b; if < 0, then 0)	\$0
6. Adjusted Net Reimbursable Costs (Line 4 - Line 5c)	\$0
7. Days of Operation Adjustment Factor:	
a. Actual Days of Operation	12 months
b. Minimum Days of Operation Per Contract	12 months
c. Actual Days of Operation Percentage (Line 10a / Line 10b)	100.00%
d. Two Percent Flexibility if Line 10c = 98% or more, Maximum = 100%	100.00%
8. Start-Up Costs:	
a. Actual Costs	\$0
b. Maximum Start-Up Per Contract	\$0
c. Allowable Start-Up Costs (Lesser of Line 8a or 8b)	\$0
9. Total Adjusted Maximum Reimbursable Amount (MRA):	
a. MRA per Contract	\$0
b. Operational MRA (Line 9a - Line 8c)	\$0
c. Operational MRA Adjusted for Days of Operation (Line 9b * Line 7d; if "Respite Care" program, use Line 9b)	\$0
d. Total Adjusted MRA (Line 9c + Line 8c)	\$0
10. Support Service Earnings	
a. Provider Payments	\$0
b. Actual Administration and Support Services (Line 4 - Line 10a - Line 8c)	\$0
c. Maximum Non-Provider Percent Allowed	42.85%
d. Maximum Administrative and Support Services Earned (Lesser of Line 10b or (Line 10a * Line 10c))	\$0
e. Support Service Earnings (Line 10a + Line 8c + Line 10d)	\$0
12. Reimbursable Costs (Lesser of Line 6 or 10e)	\$0
13. Parent Fees and Interest	
a. Parent Fees	\$0
b. Interest	\$0
c. Total Parent Fees and Interest (Line 13a + Line 13b)	\$0
14. Fiscal Year Earnings (Line 12 - Line 13c)	\$0
15. Fiscal Year Reimbursable Earnings (Lesser of Line 14 or Line 9d)	\$0
16. Transfer to Child Development Reserve (from worksheet apreserve2)	\$0
17. Apportionments to Date	
18. Balance Due Agency from the State [(Line 15 + Line 16) - Line 17]	\$0
19. Balance Owed to the State:	
a. Total Owed to the State [Line 17 - (Line 15 + Line 16)]	\$0
b. Apportionment Above Adjusted MRA (Line 17 - Line 9d)	\$0
c. Unearned Reimbursement (Line 19a - Line 19b)	\$0
d. Interest Billing (Lesser of Line 13b or Line 19c)	\$0
e. Contract Billing (Line 19a - Line 19d)	\$0

Worksheet Type: Resource & Referral Prototype

Audits and Investigations Division
Audited Final Reimbursement Calculation
Fiscal Year Ended June 30, 1998 /1999

AGENCY:
VENDOR NUMBER:
PROGRAM NAME:
PERIOD:
CONTRACT NUMBER:

1. Total Costs	\$0
2.a. Restricted Program Income	\$0
b. Transfer from Child Development Reserve Fund	\$0
Total Restricted Income	\$0
3. Interest Income	\$0
4. Non-Reimbursable Costs:	
a. Capital Outlay	\$0
b. Interest	\$0
c. Questioned Costs (Specify)	\$0
d. Costs in Line 1 Paid from Funds Not Listed in Line 2 (Specify)	\$0
e. Disallowed Costs (Specify)	\$0
f. Other (Specify)	\$0
Total Non-Reimbursable Costs	\$0
5. Net Costs [Line 1 - (Line 2 + Line 3 + Line 4)]	\$0
6. Maximum Reimbursable Amount (per contract)	\$0
7. Fiscal Year Net Reimbursable Earnings (Lesser of Line 5 or Line 6)	\$0
8. Transfer to Child Development Reserve (from worksheet r&rreserve2)	\$0
9. Apportionments to Date	\$0
10. Balance Due Agency from the State [(Line 7 + Line 8) - Line 9]	\$0
11. Balance Owed to the State:	
a. Total Owed to the State [Line 9 - (Line 7 + Line 8)]	\$0
b. Interest Billing (Lesser of Line 3 or Line 11a)	\$0
c. Contract Billing (Line 11a - Line 11b)	\$0

Resource & Referral Reserve Calculation - Part 2

A	B	C	D	E
Potential Reserve Beginning Balance*	Contract #	Possible Contract Reserve Amount (From r&rreserve1, #3)	Reservable Amount Lesser of Col. A or Col. C **	Potential Reserve Ending Balance Col. A - Col. D (Carry to next contract Col. A)
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0
\$0		\$0	\$0	\$0

Total Current Year Reservable Amount \$0

Plus Reserve Balance
(from CD9530 Section I plus Section II minus Section III) \$0

Ending Resource & Referral Reserve Balance \$0

* From the Reserve Account Status Report (CD9530): Maximum Alternative Payment Reserve minus Beginning Balance (Section I) plus Revenue (Section II) minus Expenses (Section III)

** This amount should be reported on Line 10 of the Resource & Referral Contract Audited Final Reimbursement Report for each alternative payment contract.

Worksheet Type: Latchkey Prototype
Note: Use the Center-Based Worksheet if the Agency has a Waiver

California Department of Education
Audits and Investigations Division
Audited Final Reimbursement Calculation
Fiscal Year Ended June 30, 1998
Fiscal Year Ended June 30, 1999

AGENCY:
VENDOR NUMBER:
PROGRAM NAME:
PERIOD:
CONTRACT NUMBER:

1. Total Operational Costs (less Start-Up)	\$0
2. Restricted Income:	
a. Child Care Food Program	\$0
b. State Meal Allowance	\$0
c. Donation	\$0
d. Transfer from Child Development Reserve Fund	\$0
e. Other	\$0
f. Other	\$0
Total Restricted Income	\$0
3. Non Reimbursable Costs:	
a. Capital Outlay	\$0
b. Migrant Specialized Services Supplement	\$0
c. Questioned Costs	\$0
d. Depreciation	\$0
e. Costs in Line 1 Paid From Funds Not Listed in Line 2	\$0
f. Other (specify)	\$0
g. Other (specify)	\$0
Total Non Reimbursable Costs	\$0
4. Start-Up Costs:	
a. Actual Costs	\$0
b. Maximum Start-Up Per Contract	\$0
c. Allowable (Lesser of Line 4a or Line 4b)	\$0
d. Excess (Line 4a - Line 4b; if < 0, then 0)	\$0
5. Net Costs (Line 1 - (Line 2 + Line 3) + Line 4a)	\$0
6. Administrative Costs:	
a. Actual Costs	\$0
b. Maximum Allowable (Line 5 X 15%)	\$0
c. Excess Administrative Costs (Line 6a - Line 6b; if < 0, then 0)	\$0
7. Adjusted Child Days of Enrollment (CDE) Percentage	
a. Program Certified CDE	1.00
b. Total Commingled CDE	1.00
c. Percent Program Certified (Line 7a / Line 7b)	100.0000%
8. Net Costs [Line 1 - (Lines 2 + 3 + 6c) + Line 4d]	\$0
9. Net Reimbursable Cost (Line 7c X Line 8) - Line 2d	\$0
10. Days of Operation Adjustment Factor:	
a. Actual Days of Operation	24 months
b. Minimum Days of Operation Per Contract	24 months
c. Actual Days of Operation Percentage (Line 10a / Line 10b)	100.0000%
d. Two Percent Flexibility if Line 10c = 98% or more, Maximum = 100%	100.0000%
11. Total Adjusted Maximum Reimbursable Amount (MRA):	
a. MRA per Contract	\$0
b. Operational MRA (Line 11a - Line 6c)	\$0
c. Operational MRA Adjusted for Days of Operation (Line 11b * Line 10d)	\$0
d. Total Adjusted MRA (Line 11c + Line 6c)	\$0
12. Attendance Flexibility Factor:	
a. Total Actual Days of Attendance	1 Days
b. Total Actual Days of Enrollment	1 Days
c. Attendance Percentage (Line 12a / Line 12b)	100.0000%
d. Five Percent Flexibility, Maximum = 100 Percent	100.0000%
13. Child Days of Enrollment Earnings:	
a. Reimbursement Rate per Contract	\$0.0000
b. Total Earnings (Line 7a * Line 13a)	\$0
c. Earnings Adjusted for Attendance (Line 13b * Line 12d)	\$0
14. Parent Fees and Interest:	
a. Subsidized Parent Fees	\$0
b. Interest Income	\$0
c. Total Parent Fees and Interest (Lines 15a + Line 15b)	\$0
15. Total Net Reimbursable Costs (Line 9 - Line 14c + 4c)	\$0
16. Maximum Service Unit Reimbursement (Line 13c - Line 14c + Line 4c)	\$0
17. Total Net Cost Participation Limit [(Line 8 X 50%) + Line 4c]	\$0
18. Total Service Participation Limit [(Line 7b X Line 13a X 50%) + 4c]	\$0
19. Fiscal Year Reimbursable Earnings (Lesser of Lines 15, 16, 17, 18, or 11d)	\$0
20. Transfer to the Child Development Reserve (from Itkeyreserve worksheet #3)	\$0
21. Apportionments to Date	\$0
22. Deferred Revenue - Multi-Year Contract	
23. Balance Due Agency from the State [(Line 19 + Line 20) - (Line 21 + Line 22)]	\$0
24. Balance Owed to the State:	
a. Total Owed to the State [(Line 21 + Line 22) - (Line 19 + Line 20)]	\$0
b. Apportionment Above Adjusted MRA (Line 16+Line 17 - Line 9d)	\$0
c. Unearned Reimbursement (Line 24a- Line 24b)	\$0
d. Interest Billing (Lesser of Line 12b or Line 24c)	\$0
e. Contract Billing (Line 24a - Line 24d)	\$0

Latchkey Prototype Reserve Calculation

Latchkey Reserve is the lesser of:

1)

\$0

MRA

plus

\$0

Parent Fees

plus

\$0

Interest

minus

\$0

Net Cost*

equals

\$0

Possible Reservable Amount

2)

\$0

Service Earnings**

minus

\$0

Net Cost**

equals

\$0

Possible Reservable Amount

3)

\$0

Possible Contract Reserve Amount***

(Lesser of 1 or 2)

* Line 9 from the Latchkey Worksheet

** Line 13c from the Latchkey Worksheet

*** This amount should be reported on Line 20 of the Latchkey Worksheet; if this amount is less than zero, enter zero.

Worksheet Type: Grant Prototype

California Department of Education
Audits and Investigations Division
Audited Final Reimbursement Calculation
Fiscal Year Ended June 30, 1998
Fiscal Year Ended June 30, 1999

AGENCY:
VENDOR NUMBER:
PROGRAM NAME:
PERIOD:
CONTRACT NUMBER:

1. Expenditures:	
a. Amount Reported in Prior Year Audit	\$0
b. Amount Reported in Current Year Audit	\$0
Total Expenditures	\$0
2. Restricted Program Income	\$0
3. Interest Income	\$0
4. Non Reimbursable Costs:	
a. Capital Outlay	\$0
b. Interest	\$0
c. Questioned Costs (Specify)	\$0
d. Costs in Line 1 Paid From Funds Not Listed in Line 2 (Specify)	\$0
e. Disallowed Costs (Specify)	\$0
f. Disallowed Costs (Specify)	\$0
g. Disallowed Costs (Specify)	\$0
Total Non Reimbursable Costs	\$0
5. Audited Actual and Allowable Net Costs [Line 1c - (Lines 2 + 3 + 4)]	\$0
6. Maximum Reimbursable Amount (MRA) Per Contract	\$0
7. Reimbursable Earnings (Lesser of Line 5 or Line 6)	\$0
8. Apportionments To Date	\$0
9. Deferred Revenue - Multi Year Contract	\$0
10. Balance Due Agency from the State (Line 7 - Line 8 + Line 9)	\$0
11. Balance Owed to the State:	
a. Total Owed to the State (Line 8 - Line 7 - Line 9)	\$0
b. Interest Billing (Lesser of Line 3 or Line 11a)	\$0
c. Contract Billing (Line 11a - Line 11b)	\$0

H. RESERVE CALCULATION

FASD has included guidance on the Sample Reserve Calculation attachment.

Use Reserve Calculation worksheets from Non Prototype AFRC's (**Appendix B**).

SAMPLE RESERVE CALCULATION - (Non-LEA)

Although this sample references alternative payment programs, the same procedure will apply to federal and state resource and referral reserve accounts. All center-based contract reserve amounts will be calculated at closing on June 30, 1999, but will not be subject to billing since there is no longer a maximum reserve account cap for center-based programs.

1996/97	Beginning Balance \$ 0.00	Maximum A/P Reserve \$1,000
FED A/P STATE A/P	Reserve Amount \$400 \$300	Ending Balance \$700

1997/98	Beginning Balance \$700	Maximum A/P Reserve \$1,000
FED A/P STATE A/P	Reserve Amount \$300 Not eligible to contribute until 6/30/99	Ending Balance \$1,000

Maximum reserve cap is based on 1 year federal MRA and 1 year general MRA (1st year of 2 year contract) in order to prevent an "artificial" reduction in cap by using only those contracts being closed in FY 97/98. Although the general fund MRA will be included in the cap, it will not be included in the reserve calculation until closed on 6/30/99.

1998/99	Beginning Balance \$1,000	Maximum A/P Reserve \$1,500
FED A/P STATE A/P	Reserve Amount \$350 \$150	Ending Balance \$1,500

Maximum reserve cap is based on 1 year federal MRA and 2 year general MRA.

1999/00	Beginning Balance \$1,500	Maximum A/P Reserve \$1,000
FED A/P STATE A/P	Reserve Amount Potential reserve based upon transfers shown on 1999/00 Activity Report.	Cannot exceed cap of \$1,000

Note reduction to cap: maximum reserve is based on one year federal MRA and one year general MRA. Any reserve in excess of reduced cap **MUST** be spent (in addition to all current year contract funds) prior to June 30, 2000 or it will result in a billing of that excess.